

Amendments To Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (currently amended) A transaction tax settlement system comprising:
 - a personal communication device configured to participate in a transaction; wherein said personal communications device comprises:
 - a database for maintaining stored tax rates and stored tax calculation rules when said stored tax rates and said stored tax calculation rules are not subject to modification for a predetermined period of time;
 - a location apparatus for determining a geographic location of said personal communications device;
 - a tax module for determining when said stored tax rates and said stored tax calculation rules should be modified based on a universally coordinated timestamp provided by a location signal of said location apparatus and connecting to a tax information system to retrieve an update to said stored tax rates and said stored tax calculation rules;
 - said tax module configured to retrieve said stored tax rates and said stored tax calculation rules when said stored tax rates and said stored tax calculation rules are applicable to said transaction;
 - a communication network providing two-way communication between said personal communication device and said tax information system; ~~and~~
 - said a tax information system configured to retrieve a list of identified tax authorities when said database does not include said stored tax rates and tax calculation rules applicable to said transaction, wherein said tax information system comprises comprising:
 - a tax directory having a listing of tax authorities stored thereon, said tax directory configured to facilitate identification of certain of said tax authorities capable of imposing a tax on said transaction based on a type of said transaction, a merchant type, and said geographic location;
 - said tax directory configured to return a said list of said identified tax authorities to said personal communication device such that said personal communications

device can allow selection of a subset of said a list of said identified tax authorities,
wherein said tax information system does not calculate a tax amount;

said personal communication device configured to send a request directly to said identified tax authorities, wherein said request includes information relating to said transaction; and,

a tax authority calculator corresponding to each of said identified tax authorities, said tax authority calculator configured to facilitate determination of a tax rate and a tax rate calculation rule for ~~on~~ said transaction, wherein said tax rate and said tax calculation rule is returned directly to said personal communications device.

2. (original) The system of claim 1, wherein said tax information system further comprises an authorization authority configured to validate a payment modality.
3. (original) The system of claim 1, wherein said tax directory identifies said tax authorities upon receipt of a request, said request including a factor of said transaction.
4. (previously presented) The system of claim 3, wherein said factor comprises at least one of location data, a description of said transaction, and a tax status of a party participating in said transaction.
5. (previously presented) The system of claim 1, wherein said personal communication device is configured to submit a request to said tax information system, said request includes factors pertaining to said transaction.
6. (previously presented) The system of claim 5, wherein said tax directory is configured to receive said request and return to said personal communication device information on each of said identified tax authorities.
7. (original) The system of claim 6, wherein said returned information includes a location of each of said identified tax authorities.
8. (previously presented) The system of claim 6, wherein said returned information includes a domain name for each of said identified tax authorities.
9. (previously presented) The system of claim 6, wherein said returned information includes a URI of each of said identified tax authorities.
10. (previously presented) The system of claim 5, wherein said tax information system returns to said personal communication device a location of said tax authority calculator.
11. (previously presented) The system of claim 10, wherein said location includes a domain name of said tax authority calculator.

12. (previously presented) The system of claim 10, wherein said location includes a URI of said tax authority calculator.
13. (previously presented) The system of claim 1, wherein said tax rate comprises at least one of a monetary value, a tax table and a rule.
14. (previously presented) The system of claim 4, wherein said factor comprises location data received from at least one of a seller point of presence, said personal communication device, and a participating third party.

Claims 15-25 (canceled).

26. (currently amended) A transactional tax settlement system for use in a buyer and seller transaction over a network, said system comprising:

a personal communication device configured to initiate a purchase request from said seller via said network, wherein said personal communications device comprises:

a database for maintaining stored tax rates and stored tax calculation rules when said stored tax rates and said stored tax calculation rules are not subject to modification for a predetermined period of time;

a location apparatus for determining a geographic location of said personal communications device;

a tax module for determining when said stored tax rates and said stored tax calculation rules should be modified based on a universally coordinated timestamp provided by a location signal of said location apparatus and connecting to a tax information system to retrieve an update to said stored tax rates and said stored tax calculation rules;

said tax module configured to retrieve said stored tax rates and said stored tax calculation rules when said stored tax rates and said stored tax calculation rules are applicable to said purchase request;

a tax information system configured to receive a request from said seller via said network, said request comprising transaction data for said tax information system to consider in facilitating identification of a taxing authority capable of imposing a tax based on said purchase request and said geographic location, and in facilitating calculation of a tax rate and determining a tax rate calculation rule corresponding to said taxing authority;

a tax directory configured to return said identified tax authorities to said seller such that said seller can select a subset of said list of said identified tax authorities, wherein said tax information system does not calculate a tax amount;

said tax information system configured to receive a tax request directly from said seller via said network, wherein said tax request includes information relating to said transaction data; and,

an electronic invoice transmitted directly to said personal communication device, said invoice representative of said purchase and including said tax rate and said tax rate calculation rule.

27. (previously presented) The system of claim 26, wherein said tax information system is configured to validate a payment modality provided to said seller from said buyer.

28. (original) The system of claim 26, wherein said transaction data comprises a tax status of said buyer.

29. (previously presented) The system of claim 26, wherein said transaction data comprises location data from at least one of a seller point of presence, said personal communication device, and a participating third party.

30. (currently amended) A transactional tax settlement system for use in a telecommunications network, said system comprising:

a mobile communication device configured to communicate over a wireless telecommunication network;

a telecommunication service provider configured to facilitate a connection to said wireless telecommunication network by said mobile communication device, wherein said telecommunication service provider comprises; and,

a database for maintaining stored tax rates and stored tax calculation rules when said stored tax rates and said stored tax calculation rules are not subject to modification for a predetermined period of time;

a location apparatus for determining a geographic location of said mobile communications device;

a tax module for determining when said stored tax rates and said stored tax calculation rules should be modified based on a universally coordinated timestamp provided by a location signal of said location apparatus and connecting to a tax

information system to retrieve an update to said stored tax rates and said stored tax calculation rules;

said tax module configured to retrieve said stored tax rates and said stored tax calculation rules when said stored tax rates and said stored tax calculation rules are applicable to said connection;

a communication network providing two-way communication between said telecommunication service provider and a tax information system,

said tax information system configured to retrieve a list of identified tax authorities when said database does not include said stored tax rates and tax calculation rules applicable to said transaction, wherein said tax information system comprises comprising:

a tax directory configured to facilitate identification of a list of taxing authorities ~~authority~~ capable of imposing a tax on said connection; and

said tax directory configured to at return said identified tax authority to said telecommunications service provider such that said telecommunications service provider can select a subset of said list of taxing authorities , wherein said tax information system does not calculate a tax amount;

said tax information system configured to receive a tax request directly from telecommunications service provider, wherein said tax request includes information relating to said transaction data; and,

a tax authority calculator corresponding to said identified tax authority and configured to facilitate determination of a tax rate and a tax rate calculation rule on said connection, wherein said tax rate and said tax calculation rule is returned directly to said telecommunications service provider.

31. (previously presented) The system of claim 30, further comprising a location identification system configured to identify a location of said mobile communication device.

32. (previously presented) The system of claim 31, wherein said location identification system comprises at least one of a spatial location and a positional location.

33. (currently amended) The system of claim 30, wherein said telecommunication service provider comprises an Internet Service Provider (ISP) ~~and said mobile communication device is configured in a Voice-over-Internet (VoIP) communication.~~

Claim 34. (canceled)

35. (previously presented) The system of claim 34, further comprising a third-party payment facilitator configured to communicate with at least one of said first and second personal communication devices and said tax information system.

36. (previously presented) The system of claim 35, wherein said tax information system is configured to receive location data from at least one of said first personal communication device, said second personal communication device, and said third-party payment facilitator.

37. (new) A method for facilitating transaction tax settlement at a personal communications device, said method comprising:

- receiving a listing of tax rates and a listing of tax calculation rules from a tax information system;

- grouping a subset of said listing of tax rates and a subset of said listing of tax calculation rules based on whether said listing of tax rates and said listing of tax calculation rules are not subject to modification for a predetermined period of time;

- storing said subset of said listing of tax rates and said subset of said listing of tax calculation rules to create stored taxation rules;

- receiving a request for a transaction, wherein said transaction is subject to said stored taxation data;

- determining, a geographical location of said personal communications device using a location apparatus;

- searching for a tax rate and a tax calculation rule from said taxation data located on said personal communications device based on said request and said geographic location;

- determining when said tax rate and said tax calculation rule is located, whether an update is required of said a tax rate and said tax calculation rule located on said personal communications device based on a universally coordinated timestamp provided by a location signal of said location apparatus;

- receiving an update for said tax rate and said tax calculation rule from a tax information system when said update is required;

- causing said tax information system to retrieve a list of identified tax authorities when said taxation data at said personal communications device does not include said tax rate and said tax calculation rule is applicable to said request, wherein said tax information system includes said listing of tax authorities for facilitating identification of certain of said tax authorities capable of

imposing a tax on said transaction based on a type of said transaction, a merchant type, and said geographic location, wherein said tax information system does not calculate a tax amount;

receiving said list of said identified tax authorities from said tax information system such that said personal communications device can allow selection of a subset of said a list of said identified tax authorities;

sending a request directly to said identified tax authorities, wherein said request includes information relating to said transaction; and,

receiving a tax rate and a tax rate calculation rule for said transaction from said identified tax authorities, wherein said tax rate and said tax calculation rule is returned directly to said personal communications device.